

Chapter 20E
SPECIAL MUNICIPAL SEWER TAX

§20E.1	Authorization to Levy General Municipal Tax
§20E.2	Determination of Amount to be Raised
§20E.3	Maximum Rate/Method of Assessment
§20E.4	Hearing, Tax Lien and Inclusion in City Taxes
§20E.5	Collection
§20E.6	Funding and Expending Proceeds
§20E.7	Severability
§20E.8	Duration, Amendment, Repeal
§20E.9	Exemptions

SECTION 20E.1 AUTHORIZATION TO LEVY SPECIAL MUNICIPAL SEWER TAX

For any fiscal year commencing on or after July 1, 2001, the City Council shall determine what the total expenses will be required for the proper maintenance, construction, reconstruction, repair and operation of all the sewer facilities and appurtenances within the City, and it may levy a special tax for such fiscal year on each parcel of real property within the City in a manner provided herein. This is a tax for special governmental purposes and the funds derived from such special tax shall be limited to the uses set forth in this Section 20E.1.

SECTION 20E.2 DETERMINATION OF AMOUNT TO BE RAISED

Each year concurrent with the adoption of the annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal sewer services as defined in Section 20E. This shall be the maximum amount of funds to be derived from the tax authorized by this Ordinance for such year.

SECTION 20E.3 MAXIMUM TAX RATE/METHOD OF ASSESSMENT

After determining the total amount of tax to be raised under Section 20E.2, the City Council shall apportion said amount among the parcels of real property within the City not exempted by law or exempted pursuant to Section 20B.12, as follows:

(a) **Sewer Connection.** There shall be an annual sewer tax equal to the number of sewer connections on each parcel of real property multiplied by an amount to be determined by the City Council for that fiscal year.

(b) **Additional Tax.** There shall be an additional annual sewer tax for each parcel of real property in amount to be determined by the City Council which in no

case shall exceed the maximum amounts set forth hereafter as they may be adjusted for cost of living purposes as provided hereafter.

MAXIMUM SEWER TAX RATE SCHEDULE

Per Parcel According to Size	Single Family Residence	Developed Commercial Properties	Multi-Family Residence	Parcels Divided by Tax Code Area Line
0 to 4,999 sq. ft.	\$379			
5,000 to 9,999 sq. ft.	\$432			
10,000 to 14,999 sq. ft.	\$498			
15,000 to 20,000 sq. ft.	\$581			
Over 20,000 sq. ft.	\$684			
0 to 10,000 sq. ft.		\$684		
		\$942		
Over 10,000 sq. ft.				
Per Dwelling Unit			\$316	
Per Parcel				\$379

The foregoing tax rate schedule shall apply for the 2001/2002 tax year commencing July 1, 2001, and ending on June 30, 2002. For each tax year thereafter commencing with the 2002/2003 tax year, the foregoing tax rate schedule shall be adjusted as follows:

An amount equal to the percentage increase or decrease in the Consumer Price Index for all Urban Consumers (All items) (Base Year 1994 = 100) for San Francisco-Oakland, California, as published by the United States Department of Labor, Bureau of Labor Statistics, for the period from December 1999 to December of the fiscal year immediately prior to the year in which the percentage adjustment will apply, multiplied by the specific tax rate in the foregoing Maximum Sewer Tax Rate Schedule. For purposes of example only, if the maximum tax rate for a single family resident parcel of 4,000 square feet is \$379.00, and the Consumer Price Index for December 1999 is 100 and for December 2001 is 106, the increase of 6 is a 6% increase, meaning an additional maximum tax of \$22.74 for the 2002/2003 fiscal year or a total maximum tax of \$401.74 for such fiscal year.

The records of the Alameda County Assessor as of March 1 of the fiscal year immediately preceding the fiscal year in which the special taxes are payable shall determine whether or not any particular parcel is unimproved for purposes of this Ordinance. All improved parcels which are located entirely within the City of Piedmont shall be subject to the special taxes assessed pursuant to this Chapter 20.E. In addition, on improved parcels which are located partially within the City of Piedmont, all such

parcels whose residents are eligible to register to vote in Piedmont and/or all such parcels which are eligible to receive services from the City of Piedmont pursuant to the 911 Emergency System as of March 1 of the fiscal year immediately preceding the fiscal year in which the special sewer taxes are payable shall be subject to the special taxes assessed pursuant to Chapter 20.E. Each parcel shall be taxed pursuant to this Chapter 20.E according to its actual use as of March 1 of the fiscal year immediately preceding the fiscal year in which any such special sewer tax is payable.

SECTION 20E.4 HEARING, TAX LIEN AND INCLUSION IN CITY TAXES

Prior to levying a special tax under this Ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing may be conducted simultaneously with a hearing relating to the annual budget for the fiscal year in which the general tax is to apply. Notice of such hearing shall be posted on the official bulletin board at City Hall at least 10 days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the proposed amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least 10 days prior to said hearing.

Following said hearing, the Council may adopt a resolution fixing the total amount of the special sewer tax to be raised.

SECTION 20E.5 COLLECTION

The City Council may elect to have any special tax authorized under this Chapter collected either by the City or in the alternative by the Tax Collector of the County of Alameda. If the services of the Tax Collector of the County of Alameda are elected, the special tax may only be included on the annual tax bill sent out by such Tax Collector and charges made by such Tax Collector shall be paid out of general funds deducted from the gross proceeds of the tax.

SECTION 20E.6 FUNDING AND EXPENDING PROCEEDS

Proceeds of any tax levied under this Ordinance shall be deposited into a special Municipal Sewer Tax Fund of the City.

SECTION 20E.7 SEVERABILITY

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provisions or applications, and to this end the provisions this Ordinance are declared to be severable.

SECTION 20E.8 DURATION, AMENDMENT OR REPEAL

This Ordinance, or any provision thereof, may only be amended or repealed by approval of a two-thirds majority of the voters voting on the proposition at any initiative or referendum election.

This Ordinance shall be adopted, if approved by a two-thirds majority of the voters voting on the proposition at an election to be held on Tuesday, March 7, 2000, and shall be effective commencing with the fiscal year that begins on July 1, 2001; provided that the provisions of Chapter 20B in effect on March 7, 2000 shall remain in effect for all purposes relating to the taxes provided thereunder through the fiscal year ending June 30, 2001.

SECTION 20E.9 EXEMPTIONS

The City Council may from time to time by Council resolution adopt exemptions to the tax measures set further herein.